

GOODS & SERVICES TAX / IDT UPDATE- 132

Clarification regarding extension of time limit to apply for revocation of cancellation of registration in view of *Notification No. 34/2021-Central Tax dated 29th August, 2021*

1. CBIC vide [Notification No. 34/2021 – CT dated 29th August, 2021](#) has extended the timelines for filing of application for revocation of cancellation of registration to 30th September, 2021, where the due date of filing of application for revocation of cancellation of registration falls between 1st March, 2020 to 31st August, 2021 and where the registrations had been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the CGST Act, 2021.

The Board vide [Circular No. 158/14/2021-GST dated 6th September, 2021](#) has clarified the various issues relating to the extension of timelines for application for revocation of registration. It has been clarified that [Notification No. 34/2021 – CT dated 29th August, 2021](#) would be applicable in the following manner:

- (i) Application for revocation of cancellation of registration has not been filed by the taxpayer:** In such cases, the applications for revocation can be filed upto the extended timelines as provided vide the said notification. Such cases also cover those instances where an appeal was filed against order of cancellation of registration and the appeal had been rejected.
- (ii) Application for revocation of cancellation of registration has already been filed and which are pending with the proper officer:** In such cases, the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.
- (iii) Application for revocation of cancellation of registration was filed but was rejected by the proper officer and taxpayer has not filed any appeal against the rejection:** In such cases, taxpayer may file a fresh application for revocation and the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.
- (iv) Application for revocation of cancellation of registration was filed, the proper officer rejected the application and appeal against the rejection order is pending before appellate authority:** In such cases, appellate authorities shall take the cognizance of the said notification for extension of timelines while deciding the appeal.
- (v) Application for revocation of cancellation of registration was filed, the proper officer rejected the application and the appeal has been decided against the taxpayer:** In such cases, taxpayer may file a fresh application for revocation and

the officer shall process the application for revocation considering the extended timelines as provided vide the said notification.

2. With effect from 1st January, 2021, a proviso has been inserted in section 30(1) of the CGST Act, 2021 which provides for extension of the time limit by 30 days by Additional/Joint Commission and another 30 days by the Commissioner. In this regard it has been clarified as under:

3. The issue as to whether the due date has been extended in respect of initial period of 30 days for filing of application [in cases where registration has been cancelled under clause (b) or clause (c) of section 29(2)] under section 30(1) or whether the due date of filing applications for revocation of registration can be extended further for the period of 60 days (30 + 30) by the Joint Commissioner/ Additional Commissioner/ Commissioner, as the case may be, beyond the extended date of 30.09.2021 has been clarified as under:

(i) **Where the thirty days' time limit falls between 1st March, 2020 to 31st December, 2020:** In such cases, there is no provision available to extend the said time period of 30 days under section 30 of the Act and the time limit applicable here would be 30th September, 2021 only.

(ii) **Where the time period of thirty days since cancellation of registration has not lapsed as on 1st January, 2021 or where the registration has been cancelled on or after 1st January, 2021, the time limit for applying for revocation of cancellation of registration shall stand extended as follows:**

✚ Where the time period of 90 days (initial 30 days and extension of 30 + 30 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, without any further extension of time by Joint Commissioner/ Additional Commissioner/ Commissioner.

✚ Where the time period of 60 days (and not 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.

✚ Where the time period of 30 days (and not 60 days or 90 days) since cancellation of registration has elapsed by 31.08.2021, the time limit to apply for revocation of cancellation of registration stands extended upto 30th September 2021, with the extension of timelines by another 30 days beyond 30.09.2021 by the Joint/Additional Commissioner and another 30 days by the Commissioner, on being satisfied, as per proviso to sub-section (1) of section 30 of the CGST Act.

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